19

Sales and Use Tax

1	Н.53
2	Introduced by Representatives Till of Jericho, Anthony of Barre City, Austin
3	of Colchester, Chase of Colchester, Christie of Hartford,
4	Colburn of Burlington, Durfee of Shaftsbury, Elder of
5	Starksboro, Goldman of Rockingham, Grad of Moretown,
6	Hooper of Burlington, James of Manchester, Kitzmiller of
7	Montpelier, Morris of Springfield, Mrowicki of Putney,
8	Mulvaney-Stanak of Burlington, Nigro of Bennington, Partridge
9	of Windham, Patt of Worcester, Small of Winooski, Squirrell of
10	Underhill, Stebbins of Burlington, Stevens of Waterbury,
11	Sullivan of Dorset, Suprenant of Barnard, Troiano of Stannard,
12	Vyhovsky of Essex, Walz of Barre City, and White of Hartford
13	Referred to Committee on
14	Date:
15	Subject: Taxation; sales and use tax; exemption; feminine hygiene products
16	Statement of purpose of bill as introduced: This bill proposes to create a sales
17	and use tax exemption for the sale of feminine hygiene products.
18	An act relating to exempting feminine hygiene products from the Vermont

1	It is hereby enacted by the General Assembly of the State of Vermont:
2	Sec. 1. 32 V.S.A. § 9706(nn) is added to read:
3	(nn) The statutory purpose of the exemption for feminine hygiene products
4	in subdivision 9741(56) of this title is to limit the cost of goods that are
5	necessary for the health and welfare of the people of Vermont.
6	Sec. 2. 32 V.S.A. § 9741(56) is added to read:
7	(56) Feminine hygiene products. As used in this subdivision, "feminine
8	hygiene products" means tampons, panty liners, menstrual cups, sanitary
9	napkins, and other similar tangible personal property designed for feminine
10	hygiene in connection with the human menstrual cycle, but does not include
11	"grooming and hygiene products" as defined in this chapter.
12	Sec. 3. EFFECTIVE DATE
13	This act shall take effect on July 1, 2021.